



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Dian T. Calderone, MTX, CPA, Chairman
Board of Accountancy

Nancy Taylor Feldman, Executive Director/Agency Head
Board of Accountancy

From: Cynthia H. Norwood
Assistant Attorney General

Date: October 9, 2008

Subject: Letter of Assurance for Exempt Action Revising Public Participation Guidelines.

I have reviewed the proposed amendments to the Board of Accountancy Public Participation Guidelines. In my view, as counsel to the Board of Accountancy, the Board may promulgate these regulations pursuant to §§ 54.1-4402 and 54.1-4403 of the *Code of Virginia*, and may do so by exempt action pursuant to Code § 2.2-4006(A)(4)(a). The proposed amendments do not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed amendments.